

FY2011 CERTIFIED FACILITIES, ELECTIONS, AND SALES TAX REPORT LEAs and AEAs

Facilities Data Collection is due by September 30, 2011.

Facilities / Elections / Sales Tax Certification

Contact Information and Certification

Enter the contact information of the person in your district who can answer questions related to this data collection. Click the update button.

Also enter the name and title of the school official who is certifying the accuracy of the data submitted. Click the update button.

When all contact and certifying information has been entered, and the form status for each form shows “Complete,” click the certify button. On the “Fac/Election/SAVE Certification” form, the four forms of 1) Replacement cost of Education Facilities, 2) Voter Approved PPEL, 3) Bond Issue Elections, and 4) SAVE/SILO Reporting must have a form status of “Complete” before certifying.

AEAs only need to complete contact information and form one, “Replacement cost of Education Facilities” to certify. LEAs must complete contact information and all four forms to certify.

Questions

Contact Gary Schwartz, 515-281-4743, Gary.Schwartz@iowa.gov

Education Facility Replacement Costs

Iowa Code section 282.24.

(LEAs and AEAs)

LEAs and AEAs are to input facility replacement cost information from the 2010-2011 insurance policy information for buildings.

100% Replacement Value

The purpose of this form is to record the number of buildings in the LEA/AEA and the replacement costs of those buildings at 100%. Replacement values are generally found in the LEA's/AEA's insurance policy. If the LEA's/AEA's buildings are insured at 100% replacement value, use that amount. If the LEA's/AEA's buildings are insured at less than 100% replacement value, adjust the values so that 100% replacement values are reported. For example, if the LEA's/AEA's buildings are insured at \$80,000 which is 80% replacement value: 100% replacement values are $\$80,000 / .8 = \$100,000$.

- Do not use historical costs (i.e., values from Fund 08, Governmental Long-term Assets).
- Do not use appraised values.
- Do not include buildings under construction until completed and ready for occupancy.
- Do not list the number of classrooms.
- Do not indicate a fraction of a building.

Building Counts

- If the LEA/AEA has a K-12 district with all students at one location but in two buildings (K-6 and 7-12), list these as one elementary and one secondary building rather than as two K-12 buildings.
- If the high school vocational program is in a separate building, list this as two secondary buildings.
- If two buildings are connected by a walkway, record them as two buildings. Do not count any building more than once.

Columns

Columns 1 and 2, permanent structures owned by the district/AEA, is the number of permanent structures and their replacement cost.

Columns 3 and 4, relocatable/portable structures owned by the district/AEA, is the number of relocatable/portable structures and their replacement cost.

Column 5 and 6, permanent and relocatable structures leased (rented) by the district/AEA, is the number of leased permanent structures and the number of leased relocatable/portable structures. Leased structures are those that are rented long-term (leased). Leases do not include lease-purchases. Lease-purchased structures would be included in columns 1-4.

Rows

Row 1 is the number of elementary buildings. Examples of grades housed in elementary buildings are PK-9, PK-8, PK-7, PK-6, PK-5, PK-4, PK-3, and PK-2.

Row 2 is the number of middle/junior high buildings. Examples of grades housed in middle/junior buildings are 5-7, 5-8, 6-8, and 7-9.

Row 3 is the number of secondary school buildings. Examples of grades housed in secondary buildings are 6-12, 7-12, 8-12, 9-12, and 10-12.

Row 4 is the number of PK-12 school buildings (i.e. all students housed in one PK-12 facility).

Row 5 is the number of administrative buildings.

Row 6 is the number of Bus Barns and other Service Buildings owned by the LEA/AEA but which are not used for instructional purposes or administration, such as a bus barn, concession stand, central warehouse, etc. If a building is used for dual purposes, such as a bus barn and an auto mechanics classroom, list it under the area for which it is most used (greater floor space or greater period of time). Do not indicate a fractions of buildings.

Row 7 is any buildings now vacant which would have been listed on rows 1 through 6 had they still been in use. Iowa Code 297.4 requires school districts and AEAs to report facilities and buildings which are vacant and available to be leased or purchased.

Row 8 are totals that are calculated automatically.

Voter-Approved Physical Plant and Equipment Levy Elections Form

(LEAs only)

The information needed for this form is included in the Abstract of Election received from the County Auditor regarding the election.

This form allows for more than one voter-approved physical plant and equipment levy (VPPEL) election.

Input (Add) Screen

This form has a separate add screen to input information on each election. Click the **Add** button to go to the input screen. On the add screen:

Enter the election date. Enter as mm/dd/yyyy.

Enter the tax rate. Round to 2 decimal places.

Enter the percent of “yes” vote. Round to one decimal place.

To Abort

To abort adding this election, click the **Abandon Add** button. This will return the form screen.

To Save

If the information is correct, click the **Save** button. This will return the form screen.

If your district held more than one VPPEL election, click the **Add** button to go to a new data entry screen and enter the results of the second election. Toggle between the forms using the **Add** button and **Save** button until the information is entered on each election.

With each save, the form screen will display the information for each VPPEL election that has been entered on the add screen.

If your district had no Voter-Approved Physical Plant and Equipment Levy election to report, click on the **Here** button that says “Click **here** if you had no VPPEL Elections for this Fiscal Year.

Bond Issue Elections Form

General Obligation Bonds

(LEAs only)

The information needed for this form is included in the Abstract of Election received from the County Auditor regarding the election.

This form allows for more than one bond issue and for bond issues with several items on each ballot.

Do not include the votes on any tax levies such as PPEL, PERL, ISP, etc. Tax levies are not bond issues. Do not include votes on the revenue purpose statement. The Voter-Approved Physical Plant and Equipment Levy elections will be reported on a separate form.

Input (Add) Screen

This form has a separate add screen to input information on each general obligation bond issue. Click the **Add** button to go to the input screen. On the add screen:

Enter the election date of the first issue on the ballot. Click the **Add** button to go to the input screen. On the add screen:

- Enter the election date. Enter as mm/dd/yyyy.
- Enter the dollar amount on the first issue on the ballot.
- Enter the percent of “yes” vote on the first issue on the ballot. Round to one decimal place.
- Enter the percent of “yes” vote on the issue to exceed the levy limit, if applicable. Round to one decimal place.
- Enter the dollar amount and percent of “yes” vote on the second issue on the ballot, if applicable. Round to one decimal place.
- Enter the dollar amount and percent of “yes” vote on the third issue on the ballot, if applicable. Round to one decimal place.

To Abort

To abort the adding of this bond issue, click the **Abandon Add** button. This will return the form screen.

To Save

If the information is correct, click the **Save** button. This will return the form screen.

If more items were on the ballots than three, click the **Add** button and continue the ballot issues as if those were on another bond issue on the same date. Toggle between the forms using the **Add** button and **Save** button until the information is entered on each bond issue.

With each save, the form screen will display the information for each bond issue that you have entered on the add screen.

If your district had no bond issues to report, click on the **Here** button that says “Click **here** if you had no Bond Issued Elections for this Fiscal Year.

SAVE/SILO Reporting Form

HF 2531
(LEAs only)

The SAVE/SILO sales tax information needed for this annual report form is from the school district's Certified Annual Report (CAR). This annual report includes the financial information required in Iowa Code 423F.5(1) Contents of Financial Audit, as related to moneys received under chapter 423E School Infrastructure Funding Formula (SILO) or 423F Statewide School Infrastructure Funding (SAVE), as applicable, for each budget year. The financial information includes the amount of bond levies, physical plant and equipment levy (PPEL), and public educational and recreational levy (PERL) reduced as a result of the moneys received under chapter 423E or 423F, as applicable. The amount of the reductions are stated in terms of dollars and cents per one thousand dollars of valuation and in total amount of property tax dollars. The accounting of the amount of moneys received which were spent for infrastructure purposes will be pre-populated from the CAR.

Input Screen

This form has three separate areas to input information: 1) Revenue Purpose Statement Summary, 2) Levy Information, and 3) Miscellaneous Information. The last area, Fund 33 Summary Information from the CAR, will be pre-populated data from the school district's certified CAR.

Revenue Purpose Statement Summary:

Enter the expiration date the for Revenue Purpose Statement. Enter the date as mmddyyyy without any separations between month, day, and year. Enter month as a two-digit number, day as a two-digit number, and year as a four-digit number. ***When the revenue purpose statement has no specific expiration date, the district should put 12/31/2029 which is when the Iowa Code 423F Sales Tax for School Infrastructure sunsets.***

- Check all that apply for items included in the district's revenue purpose statement.
 - If shared with other entities under a 28E agreement, identify entities.
- If "Other," please explain.

Levy Information:

If the district reduced levies using funds received under Iowa Code Chapter 423E or 423F,

- Indicate by clicking "yes" or "no" by the appropriate levy.
- If yes, enter the dollar amount (round to 2 decimal places) under "Rate of Levy Reduction (\$ / \$1000 valuation)."
- If yes, enter the dollar amount for "Total Amount of Property Tax Dollars."

Miscellaneous Information:

- Indicate by clicking "yes" or "no" for issuing revenue bonds in lieu of proposing a General Obligation Bond Issue.
 - If "yes," enter the dollar amount due for the current year.
- Indicate by clicking "yes" or "no" for if the district had not had the LOSST/SAVE available, would the district have increased property taxes through a bond referendum, voter approved PPEL, regular PPEL, or PERL.

Fund 33 Summary Information from the CAR:

- Financial information pre-populated from the district's certified CAR – no data entry is required for this section.